

Exhibit A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X	
In re:	:	
	:	Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	:	
	:	Case No. 05-44481 (RDD)
Debtors.	:	Jointly Administered
	X	

DECLARATION OF SHARON K. APPEL

I, Sharon K. Appel, hereby state and declare as follows:

1. My name is Sharon K. Appel. I am over the age of 18 and am competent in all respects to give this Declaration. If called as a witness, I could truthfully testify to the matters stated in this Declaration.

2. Capitalized terms used but not defined in this Declaration have the meanings assigned to them in the Response of United Telephone Company of Ohio to Debtors' Twentieth Omnibus Objection to Claims.

3. I am a Bankruptcy Analyst for Embarq Corporation. Among my duties are the reconciliation and collection of amounts owed to United by debtors in bankruptcy.

4. To the best of my knowledge, information, and belief, the attachment to the Proof of Claim accurately summarizes, by account number, the amounts owed to United by the Debtors for telecommunications services provided on or before the Petition Date.

5. The largest account, no. 330 373-2121 032, relates to telecommunications services provided by United to the Debtors' facilities in Warren, Ohio. On or about November 18, 2005, that account had a balance of \$282,921.08. Because some of the services provided by

United to the Debtors were billed in advance and others were billed in arrears, the account balance as of November 18, 2005 likely approximated the amount owed by the Debtors for services provided on or before the Petition Date, approximately one month earlier. On or about November 18, 2005, United issued credits on this account in the amount of \$282,921.08 because the account remained active and United did not want its post-petition invoices to include pre-petition charges, which might be considered a violation of the automatic stay. United did not forgive or waive this amount, which remains owed by the Debtors.

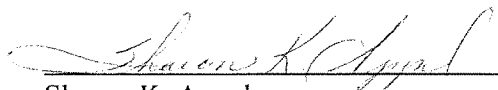
6. For the same reason, United issued a credit in the amount of \$1,844.20 on account no. 330 127-1000 640 after the Petition Date. This amount constituted the balance of this active account on or about November 18, 2005 and approximated the amount owed by the Debtors for services provided on or before the Petition Date. This amount remains owed by the Debtors.

7. The other eight accounts shown with outstanding balances on the attachment to the Proof of Claim had been disconnected prior to the Petition Date, but each had an outstanding and unpaid balance that had not and has not been paid by the Debtors.

8. All of the records to which I have referred in preparing this Declaration were made at or near the time of the matters set forth, by or from information transmitted by a person with knowledge of those matters, and were made and kept in the course of United's regularly conducted business activities. It is the regular practice of United to make such records.

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct.

Executed on September 19, 2007, at Overland Park, Kansas.


Sharon K. Appel